

W E S T V I R G I N I A

State Auditor's Office

GLEN B. GAINER III, STATE AUDITOR

The background of the cover features a large, semi-transparent seal of the State of West Virginia. The seal is circular and contains a landscape with a river, a farmer on the left, and a miner on the right. The words "SEAL OF THE STATE OF WEST VIRGINIA" are inscribed around the top inner edge, and "JUNE 20 1863" is at the bottom. The word "MONTANA" is partially visible at the bottom left. To the right of the seal is a photograph of the West Virginia State Capitol building, showing its iconic gold-domed cupola and classical columns.

2008 State Dollar Report

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State of West Virginia

Office of the State Auditor

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December 31, 2008

The Honorable Joe Manchin III
Governor of the State of West Virginia
State Capitol Complex
Charleston, West Virginia 25305

Dear Governor Manchin,

In accordance with the provisions of Chapter 12, Article 4, Section 7, of the West Virginia Code, I present herein a consolidated statement of receipts and expenditures for the fiscal year ending June 30, 2008.

A statement of bonded indebtedness of the state and the balance remaining in the various state funds on June 30, 2008 are also included in accordance with the aforementioned statute.

Respectfully,

A handwritten signature in black ink, reading "Glen B. Gainer III". The signature is stylized, with the first letters of the first and last names being large and prominent.

Glen B. Gainer III
State Auditor

GBGIII/nlp

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BASIS OF ACCOUNTING

This report is prepared in compliance with constitutional provisions and State statutes which require the State to operate on a cash basis. The fiscal year begins on July 1 and ends on June 30. Expenditures are recognized when disbursed and receipts are recognized when deposited to the State Treasury. All appropriated accounts as listed in the annual budget have thirty-one days following the end of fiscal year to pay for goods or services encumbered before July 1.

Statement of Bonded Indebtedness

	FISCAL YEAR				
	2008	2007	2006	2005	2004
General Obligation Bond					
Education			-	-	-
Better School Building			-	-	-
Infrastructure & Jobs Dev'p					
All Issues	243,176,319	253,919,156	265,521,492	273,013,910	277,448,910
Transportation					
Better Highways	-	-	-	1,480,000	5,090,000
Safe Roads	401,190,000	439,345,000	447,995,000	466,435,000	489,340,000
Total General Obligation Bonds	644,366,319	693,264,156	713,516,492	740,928,910	771,878,910
Revenue Bonds (paid from the General Revenue Fund)					
School Building Authority	215,675,000	226,740,000	241,920,000	259,010,000	259,010,000
Total Revenue Bonds (paid from GRF)	215,675,000	226,740,000	241,920,000	259,010,000	259,010,000
Lottery Revenue Bonds					
Economic Development Authority	214,125,000	221,565,000	228,840,000	236,005,000	249,895,000
School Building Authority	99,040,000	111,700,000	124,015,000	135,805,000	16,940,000
State Building Commission	25,465,000	33,675,000	41,455,000	48,830,000	55,855,000
Total Lottery Revenue Bonds	338,630,000	366,940,000	394,310,000	420,640,000	322,690,000
Revenue Bonds					
Tobacco Settlement Finance Authority	898,821,503	911,141,503	-	-	-
Economic Development	927,508,479	1,039,698,294	612,627,887	530,667,127	524,146,524
Education, Dept of	-	-	2,067,692	2,126,644	2,182,315
Fairmont State College	66,484,673	68,145,123	69,110,000	62,035,000	62,845,000
Glenville State College	5,453,582	1,500,000	-	-	-
Higher Education Policy Commission	216,350,000	229,890,000	241,745,000	254,210,000	112,250,000
Highways Division of	98,875,000	109,160,000	-	-	-
Hospital Finance Authority	1,123,877,704	1,068,498,426	1,101,959,335	840,454,834	920,921,667
Housing Development Fund	756,180,000	748,670,000	734,190,000	707,900,000	687,454,999
Infrastructure & Jobs Dev'p	124,530,000	126,140,000	89,020,000	88,710,000	89,550,000
Marshall University	42,820,000	44,240,000	45,400,000	46,515,000	47,585,000
Parkway Authority	97,080,000	103,760,000	106,998,698	110,045,522	112,925,596
Public Energy Authority	83,490,000	83,490,000	88,180,000	99,520,000	110,860,000
Rail Authority	-	425,000	820,000	1,190,000	1,535,000
Regional Jail	85,980,000	90,110,000	94,050,000	97,810,000	101,395,000
Shepherd College	50,315,000	31,595,000	32,320,000	32,320,000	5,990,000
Solid Waste Management	-	-	-	-	2,425,000
Water Development	254,715,000	261,045,000	267,630,000	258,935,000	225,225,000
West Liberty College	12,625,000	13,005,000	13,005,000	13,360,000	13,635,000
West Virginia State University	7,174,599	7,473,259	7,645,983	8,267,032	8,327,586
West Virginia University	287,319,716	297,370,868	302,055,868	306,540,868	154,040,868
Total Revenue Bonds	5,139,600,256	5,235,357,473	3,808,825,463	3,460,607,027	3,183,294,555
Lease Obligations					
Administration	290,920,004	324,476,309	329,478,727	328,904,687	277,373,882
Auditor's Office	2,569,676	1,933,522	2,658,618	3,172,166	419,761
Corrections Division of	-	-	-	-	-
WV Correctional Industries	-	-	-	-	96,756
Educational Broadcasting	-	-	-	-	-
Environmental Quality Board	-	-	-	-	-
Fairmont State College	614,186	803,781	59,337	222,496	650,704
Glenville State College	389,810	594,049	815,692	815,266	938,989
Health & Human Resources	32,054,999	4,643,333	6,715,416	8,693,333	10,586,667
Legislature					
House of Delegates	-	28,375	95,226	160,350	-
Marshall University	6,349,286	5,974,297	6,487,071	3,862,248	4,044,549
MU Grad College	4,498,005	4,925,148	5,334,452	5,748,575	6,014,426
Natural Resources	2,258,997	993,024	1,396,635	107,855	744,154
Northern Community College	99,529	123,091	152,800	508,671	721,814
Parkway Authority	2,004,397	1,462,828	2,039,324	-	-
Shepherd College	611,277	148,216	278,171	278,171	29,336
Southern WV Comm. & Tech. College	-	-	-	-	32,313
Tax, Dept. of	581,781	883,107	1,176,250	1,572,843	239,881
Veterans Affairs	9,425,832	9,612,499	9,794,166	9,830,000	-
West Liberty State College	710,100	710,635	929,166	1,209,187	1,426,735
WV Network	12,317	5,015	38,785	575,967	555,246
WV State Police	571,265	622,266	686,558	766,131	928,610
WV University	23,493,878	13,804,735	9,062,070	11,416,352	14,167,237
WVU at Parkersburg	-	42,764	95,362	148,433	198,349
WVU - Inst. Of Tech.	10,328,052	10,827,639	124,787	239,907	363,533
Total Lease Obligations	387,493,391	382,614,633	377,418,613	378,232,638	319,532,942
Notes/Other Debt					
Housing Development Fund	-	-	-	-	-
Total Notes/Other Debt	-	-	-	-	-
Grand Total	6,725,764,966	6,904,916,262	5,535,990,568	5,259,418,575	4,856,406,407

*Bonded Indebtedness information provided by the West Virginia State Treasurer's Office.

Budgetary Fund Balances

BUDGETARY FUND	BEGINNING BALANCE 7/1/2007	REVENUES	DISBURSEMENTS	NET INVESTMENTS	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCE 06/30/08
GENERAL REVENUE	432,086,623	3,669,531,086	(2,533,451,749)	-	259,171,954	(1,276,934,644)	550,403,270
HIGHWAY FUND	7,565,750	1,049,019,968	(1,020,893,132)	30,788,738	14,274,486	(72,093,014)	8,662,796
NATURAL RESOURCES FUND	6,547,906	28,009,307	(27,197,743)	(486,640)	2,932,070	(4,370,404)	5,434,496
GENERAL SCHOOL FUND	-	-	-	-	-	-	-
CONSOL. INVESTMENT FUND	(1,208,477,268)	82,692,121	-	(427,115,286)	-	(56,039,429)	(1,608,939,862)
CONSOLIDATED FEDERAL	24,908,446	2,450,033,204	(589,309,210)	(373,332)	642,800	(1,862,330,073)	23,571,835
SPECIAL REVENUE - DEPART.	1,075,742,565	3,467,695,728	(3,135,028,314)	(6,368,161)	2,275,107,391	(2,146,117,542)	1,531,031,667
SPECIAL REVENUE - HIGHER ED.	20,622,163	865,844,445	(915,919,820)	(25,662,615)	221,448,280	(138,652,366)	27,680,087
HUMAN SERVICES	48,987,526	199,477,159	(2,599,824,191)	(25,715,720)	2,667,133,716	(246,218,402)	43,840,088
PUBLIC EMPLOYEES RETIREMENT	185,229	23,986,356	(242,384,148)	222,147,901	231,680,523	(235,432,850)	183,011
TEACHERS RETIREMENT	3,073,441	23,003,855	(517,871,906)	133,054,263	1,166,657,512	(800,731,967)	7,185,198
WVU MED SCHOOL	5,128	17,327,264	(15,357,163)	(1,798,964)	490	(128,531)	48,224
	411,247,509	11,876,620,493	(11,597,237,376)	(101,529,816)	6,839,049,222	(6,839,049,222)	589,100,810

General Revenue Fund

CASH BALANCE JUNE 30, 2008		550,403,269
PRIOR YEARS REFUNDS JULY 2008		27,820
LESS:		
REAPPROPRIATED TO 2009 FISCAL YEAR	409,476,012	
ACCRUED LIABILITIES PAID IN JULY 2008	105,527,291	
REVENUE SHORTFALL RESERVE FUND TRANSFER	<u>17,713,893</u>	
		<u>532,717,196</u>
ACCUMULATED BUDGETARY SURPLUS AS OF JULY 31, 2008		
FOR FISCAL YEAR ENDED JUNE 30, 2008		<u><u>17,713,893</u></u>

Revenue Shortfall Reserve Fund and Revenue Shortfall Reserve Fund Part - B

West Virginia Code, Chapter 11B, Article 2, Section 20 created the Revenue Shortfall Reserve Fund (Rainy Day Fund). Fifty Percent of all surplus general revenue balances, if any, determined to have accrued during the fiscal year just ended are to be transferred into the fund. The fund must be funded continuously and on a revolving basis up to an aggregate amount not to exceed ten percent of the total appropriations from the general revenue fund for the fiscal year just ended.

Not earlier than the first day of November of each calendar year, if the state's fiscal circumstances are such as to otherwise trigger the authority of the Governor to reduce appropriations, the Governor may, in lieu of imposing a reduction in appropriations, request an appropriation by the Legislature from the revenue shortfall reserve fund.

Prior to the thirty-first day of October in any fiscal year in which revenues are inadequate to make timely payments of the state's obligations, the Governor may by executive order, after first notifying the presiding officers of both houses of the Legislature in writing, borrow funds from the revenue shortfall reserve fund. The amount of funds borrowed under this subsection cannot exceed one and one half percent of the general revenue estimate for the fiscal year in which the funds are to be borrowed, or the amount the Governor determines is necessary to make timely payment of the state's obligations, whichever is less. Any funds borrowed must be repaid, without interest, and credited to the revenue shortfall reserve fund within ninety days.

West Virginia Code, Chapter 11B, Article 2, Section 20 also created the Revenue Shortfall Reserve Fund - Part B. The Part B portion consists of moneys transferred from the West Virginia Tobacco Settlement Medical Trust Fund, repayments made of the loan from the West Virginia Tobacco Settlement Medical Trust Fund to the Physician's Mutual Insurance Company, and all interest and other return earned on the moneys in the Revenue Shortfall Reserve Fund - Part B. Moneys in the Revenue Shortfall Reserve Fund - Part B may be expended solely for the same purpose of the "regular" Revenue Shortfall Reserve Fund and only after all the moneys in the Revenue Shortfall Reserve Fund have been expended.

Revenue Shortfall Reserve Fund and Revenue Shortfall Reserve Fund Part - B

	TRANSFERS IN	TRANSFERS OUT	FISCAL YEAR BALANCE
REVENUE SHORTFALL RESERVE FUND			
BALANCE JULY 1, 2007			235,075,887
<u>TRANSFERS FOR FY 2008:</u>			
TRANSFER OUT - JULY 03, 2007 GENERAL REVENUE LOAN		(56,000,000)	
TRANSFER IN - AUGUST 01, 2007	53,863,288		
TRANSFER OUT - AUGUST 10, 2007		(500,000)	
REPAYMENT OF JULY 03, 2007 CASH FLOW TRANSFER SEPTEMBER 27, 2007	56,000,000		
TOTAL TRANSFERS IN	109,863,288		
TOTAL TRANSFERS OUT		(56,500,000)	
INVESTMENT EARNINGS (LOSSES)*	1,362,678		
FY 2008 NET INCREASE (DECREASE)			54,725,966
BALANCE JUNE 30, 2008			289,801,853

REVENUE SHORTFALL RESERVE FUND PART - B

BALANCE JULY 1, 2007	279,869,088.00
TRANSFER IN - JUNE 30, 2008	1,818,318.00
PRINCIPAL AND INTEREST REPAYMENTS FROM WV PHYSICIANS MUTUAL INSURANCE COMPANY	16,266,261.00
INVESTMENT EARNINGS (LOSSES)*	(6,678,624.00)
BALANCE JUNE 30, 2008	291,275,043.00

*NOTE: Investment Earnings (Losses) for the Revenue Shortfall Reserve Fund and the Revenue Shortfall Reserve Fund Part - B include both unrealized gains and losses.

Personal Income Tax Refund Reserve Fund

The West Virginia State Treasurer's Office retains an amount as the State Tax Commissioner may determine to be necessary for refunds of personal income tax to which taxpayers are entitled. The State Treasurer, after reserving refund funds, will on or before the tenth day each month, remit all interest, penalties and taxes to the general fund of the State Treasury.

	TRANSFERS IN	TRANSFERS OUT	FISCAL YEAR BALANCES
BALANCE JULY 1, 2007			45,019,319
<u>TRANSFERS FOR FY 2008:</u>			
	-	-	
	<hr/>	<hr/>	
TOTAL TRANSFERS IN	-		
TOTAL TRANSFERS OUT		-	
FY 2008 NET INCREASE (DECREASE)			<hr/> -
BALANCE JUNE 30, 2008			<hr/> <u>45,019,319</u>

Revenue Collection

Revenues collected for State Government operations are deposited into various funds as provided by statute and the Constitution. Many of these funds are dedicated for specific purposes. They are carried in separate funds to be expended only for the purpose authorized by law. These funds include the General School fund, Highway fund, Federal fund, and various other funds designated as Special Revenue. Approximately 67% of all revenues collected during the 2008 fiscal year are classified as Special Revenue.

Revenues which are not dedicated for specific purposes are deposited into the General Revenue Fund and appropriated by the Legislature for the operation of the various departments, schools, and institutions (*inter-fund transfers excluded*).

Total revenues collected for the fiscal year 2008 amounted to 11.917 billion as compared to 14.553 billion for the previous fiscal year, a decrease of 2.636 billion. Since 2004, the General Revenue Fund receipts have increased at an average annual rate of 6.33%. The decrease for fiscal year 2008 is summarized as follows:

	Revenue Increase Or (Decrease) (in millions)
General Revenue Fund	175
Highway Fund	71
Special Revenue Fund	(2,887)
Federal Fund	<u>5</u>
TOTAL NET DECREASE	<u>(2,636)</u>

Revenue by Source

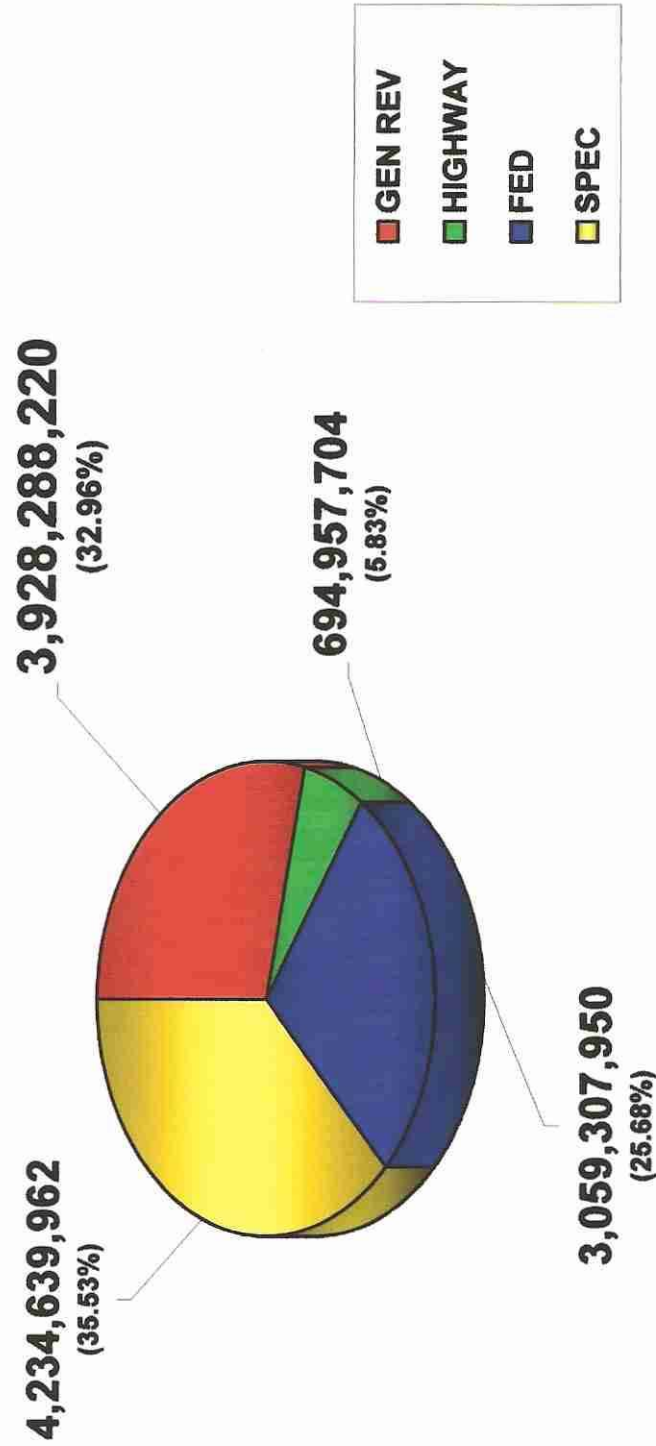
	FY 2008	% OF AMOUNT TO SOURCE	% OF SOURCE TO TOTAL
<u>GENERAL REVENUE FUND</u>			
BUSINESS & OCCUPATION TAX	150,822,471	3.84	
CONSUMER SALES TAX	991,993,789	25.25	
PERSONAL INCOME TAX	1,518,746,238	38.66	
LIQUOR PROFITS TRANSFERS	15,211,048	0.39	
RACING FEES	993,500	0.03	
BEER TAX & LICENSE	8,665,762	0.22	
CIGARETTE TAX	109,152,254	2.78	
ESTATE & INHERITANCE TAX	46,046	0.00	
BUSINESS & FRANCHISE TAX	2,291,866	0.06	
CHARTER TAX	3,950,720	0.10	
USE TAX	117,828,102	3.00	
PROPERTY TRANSFER TAX	11,698,879	0.30	
PROPERTY TAX	5,349,986	0.14	
INSURANCE TAX	103,196,255	2.63	
DEPARTMENTAL COLLECTIONS	16,219,539	0.41	
CORPORATE INCOME TAX	388,017,365	9.88	
MISCELLANEOUS	1,208,787	0.03	
MISCELLANEOUS TRANSFERS	642,958	0.02	
INTEREST INCOME	52,713,407	1.34	
VIDEO LOTTERY TRANSFERS	317,565	0.00	
SEVERANCE TAX	338,176,521	8.61	
BUSINESS FRANCHISE TAX	-	0.00	
TELECOMMUNICATIONS TAX	303,160	0.00	
SPECIAL REVENUE TRANSFER	-	0.00	
SMOKELESS TOBACCO TAX	5,516,525	0.14	
HB 102 LOTTERY TRANSFERS	77,900,000	1.98	
JOBS/GROWTH TAX RELIEF TRANSFER	-	0.00	
REFUNDABLE CR. REIMBURSEMENT - LOTTERY	7,325,477	0.19	
PRIOR YEARS REFUNDS		0.00	
TOTAL GENERAL REVENUE	3,928,288,220	100.00	32.96
<u>HIGHWAY TAX FUND</u>			
LICENSE & REGISTRATION	86,396,410	12.43	
PRIVILEGE TAX	169,463,397	24.38	
GASOLINE & MOTOR CARRIER	404,222,669	58.17	
WHOLESALE FUEL & USE TAX	-	0.00	
HIGHWAY LITTER CONTROL	1,878,247	0.27	
OTHER INCOME	25,990,273	3.74	
INTEREST INCOME	7,006,708	1.01	
TOTAL HIGHWAY TAX FUND	694,957,704	100.00	5.83

Revenue by Source (Cont.)

SECRETARY LEVEL REVENUE BY SOURCE

	FY 2008	% OF AMOUNT TO SOURCE	% OF SOURCE TO TOTAL
<u>FEDERAL FUNDS</u>			
ELECTED OFFICIALS	16,797,492	0.55	
LEGISLATIVE	2,056,705	0.07	
JUDICIAL	680,648	0.02	
EXECUTIVE	14,995,901	0.49	
ADMINISTRATION	35,943,374	1.17	
COMMERCE LABOR & ENVIR. RESOURCES	112,275,642	3.67	
EDUCATION (SCHOOL BOARD)	319,228,794	10.43	
EDUCATION & THE ARTS (HIGHER EDUCATION)	32,413,074	1.06	
HEALTH & HUMAN RESOURCES	2,044,121,233	66.82	
MILITARY AFFAIRS & PUBLIC SAFETY	57,873,662	1.89	
TAX AND REVENUE	-	0.00	
TRANSPORTATION	382,230,570	12.49	
MISCELLANEOUS BOARDS & COMMISSIONS	40,690,855	1.33	
TOTAL FEDERAL FUNDS	3,059,307,950	100.00	25.68
<u>SPECIAL REVENUE</u>			
ELECTED OFFICIALS	371,905,187	8.78	
LEGISLATIVE	38,150	0.00	
JUDICIAL	1,393,212	0.03	
EXECUTIVE	760,058	0.02	
ADMINISTRATION	836,540,562	19.76	
COMMERCE LABOR & ENVIR. RESOURCES	180,016,154	4.25	
EDUCATION (SCHOOL BOARD)	63,733,428	1.51	
EDUCATION & THE ARTS (HIGHER EDUCATION)	829,701,717	19.59	
HEALTH & HUMAN RESOURCES	263,815,301	6.23	
MILITARY AFFAIRS & PUBLIC SAFETY	121,229,418	2.86	
TAX AND REVENUE	1,440,303,481	34.01	
TRANSPORTATION	12,219,991	0.29	
MISCELLANEOUS BOARDS & COMMISSIONS	112,983,303	2.67	
TOTAL SPECIAL REVENUE	4,234,639,962	100.00	35.53
GRAND TOTAL	11,917,193,836		100.00

Revenue by Source Fiscal Year 2008



General Revenue

By Source

SOURCE OF REVENUE	5 YEAR TREND				
	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
BUSINESS & OCCUPATION TAX	150,822,471	180,748,060	185,456,897	182,460,781	177,395,094
CONSUMER SALES TAX	991,993,789	1,002,596,110	1,012,450,612	960,172,426	927,991,725
PERSONAL INCOME TAX	1,518,746,238	1,360,511,071	1,297,720,394	1,170,087,478	1,068,212,080
LIQUOR PROFIT TRANSFERS	15,211,048	13,211,351	11,508,649	11,043,765	9,817,041
RACING FEES	993,500	1,118,000	1,089,011	1,370,000	2,070,000
BEER TAX AND LICENSES	8,665,762	8,433,927	8,547,760	8,332,550	8,313,363
CIGARETTE TAX	109,152,254	106,570,122	107,118,357	98,066,896	102,876,773
ESTATE & INHERITANCE TAX	46,046	199,364	591,724	4,797,239	9,301,246
BUSINESS & FRANCHISE TAX	2,291,866	1,290,955	1,818,860	1,953,552	1,630,825
CHARTER TAX	3,950,720	6,918,318	5,361,113	6,690,261	5,953,280
USE TAX	117,828,102	126,934,815	113,316,058	102,960,409	93,373,188
PROPERTY TRANSFER TAX	11,698,879	12,248,630	13,668,145	12,171,339	10,128,603
PROPERTY TAX	5,349,986	4,794,308	4,590,635	4,282,076	3,976,915
INSURANCE TAX	103,196,255	97,576,395	95,655,187	97,711,652	93,247,668
DEPARTMENTAL COLLECTIONS	16,219,539	14,701,687	13,834,314	13,070,692	18,465,862
CORPORATE INCOME TAX	388,017,365	358,388,437	347,569,611	280,788,003	181,515,211
MISCELLANEOUS	1,208,787	1,155,231	4,048,186	937,195	992,449
MISCELLANEOUS TRANSFERS	642,958	2,817,177	685,179	613,723	22,612
INTEREST INCOME	52,713,407	52,836,843	34,411,122	13,193,172	7,001,230
VIDEO LOTTERY TRANSFERS	317,565	1,091,136	829,929	1,020,391	304,833
SEVERANCE TAX	338,176,521	312,245,598	314,726,682	248,067,923	184,354,000
BUSINESS FRANCHISE TAX	-	-	-	-	-
TELECOMMUNICATIONS TAX	303,160	(380,003)	(430,021)	8,739,561	11,016,694
SPECIAL REVENUE TRANSFER	-	-	-	40,756,041	2,500,000
SMOKELESS TOBACCO TAX	5,516,525	4,822,604	4,909,270	4,758,872	4,731,793
HB 102 LOTTERY TRANSFERS	77,900,000	77,900,000	77,900,000	226,991,000	126,800,000
JOBS/GROWTH TAX RELIEF TRANSFER	-	-	-	-	-
REFUNDABLE CR. REIMBURSEMENT - LOTTERY	7,325,477	3,991,548	4,035,660	3,804,119	2,873,291
PRIOR YEARS REFUNDS	-	93,871	159,942	283,189	181,948
TOTAL	3,928,288,220	3,752,815,555	3,661,562,266	3,505,113,305	3,083,122,714

Highway Tax Fund

	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
LICENSE & REGISTRATION	86,396,410	87,057,668	86,976,200	88,073,937	83,145,930
PRIVILEGE TAX	169,463,397	173,306,253	171,478,896	176,495,217	176,699,975
GASOLINE & MOTOR CARRIER	404,222,869	349,171,785	320,757,360	311,624,679	272,397,937
WHOLESALE FUEL & USE TAX	-	-	-	-	36,919,690
HIGHWAY LITTER CONTROL	1,878,247	1,549,254	1,691,426	1,856,422	1,578,103
OTHER INCOME	25,990,273	6,758,291	6,206,592	5,798,054	5,195,264
INTEREST INCOME	7,006,708	5,856,101	4,005,789	1,566,114	1,407,860
TOTAL	694,957,704	623,699,352	591,116,263	585,414,423	577,344,759

Governmental Funds Revenue By Source

SECRETARY LEVEL REVENUE BY SOURCE

5 YEAR TREND

FEDERAL FUNDS	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
ELECTED OFFICIALS	16,797,482	15,018,665	15,268,559	15,912,421	31,138,676
LEGISLATIVE	2,056,706	1,485,950	544,900	646,000	749,000
JUDICIAL	680,848	736,917	204,294	8,724	-
EXECUTIVE	14,995,901	15,274,980	14,166,327	15,241,820	78,239,439
ADMINISTRATION	35,943,374	37,103,914	34,218,408	33,332,880	29,364,314
COMMERCE LABOR & ENVIR. RESOURCES	112,275,642	124,388,721	132,356,434	179,292,994	185,385,674
EDUCATION (SCHOOL BOARD)	319,228,794	337,363,360	337,615,402	310,866,477	267,289,344
EDUCATION & THE ARTS (HIGHER EDU.)	32,413,074	38,619,465	35,188,205	35,498,591	29,014,654
HEALTH & HUMAN RESOURCES	2,044,121,233	1,966,118,085	1,953,235,123	1,956,857,891	2,018,792,831
MILITARY AFFAIRS & PUBLIC SAFETY	57,873,662	57,494,453	69,186,373	122,551,926	113,652,926
TAX AND REVENUE	-	363,377	513,130	126,827	11,506
TRANSPORTATION	382,230,570	410,497,919	418,951,075	453,499,331	403,488,829
MISCELLANEOUS BOARDS & COMMISSIONS	40,690,855	49,658,846	47,656,403	52,850,852	52,389,452
TOTAL FEDERAL FUNDS	3,059,307,950	3,054,124,642	3,059,105,133	3,176,686,734	3,209,486,645
SPECIAL REVENUE					
ELECTED OFFICIALS	371,905,187	373,387,254	380,201,751	339,349,911	314,969,673
LEGISLATIVE	38,150	2,083,023	1,951,694	1,976,933	1,865,088
JUDICIAL	1,393,212	1,273,511	1,398,081	1,350,777	1,425,510
EXECUTIVE	760,058	529,421	414,898	391,848	655,225
ADMINISTRATION	836,540,562	3,130,311,187	1,679,370,571	1,577,640,544	1,648,484,904
COMMERCE LABOR & ENVIR. RESOURCES	180,016,154	279,970,760	659,083,337	1,009,333,874	885,731,976
EDUCATION (SCHOOL BOARD)	63,733,428	52,617,714	39,761,103	184,200,904	47,162,336
EDUCATION & THE ARTS (HIGHER EDU.)	829,701,717	819,463,445	713,688,847	613,657,502	508,802,978
HEALTH & HUMAN RESOURCES	263,815,301	265,445,988	270,730,899	245,260,824	235,860,084
MILITARY AFFAIRS & PUBLIC SAFETY	121,229,418	76,357,643	73,556,422	72,213,897	61,050,213
TAX AND REVENUE	1,440,303,481	1,867,572,796	1,596,825,351	1,259,609,019	1,197,086,029
TRANSPORTATION	12,219,991	131,655,709	13,750,573	15,501,061	14,473,578
MISCELLANEOUS BOARDS & COMMISSIONS	112,983,303	121,788,441	64,524,578	57,971,569	67,507,817
TOTAL SPECIAL REVENUE	4,234,639,962	7,122,456,792	5,495,258,105	5,378,458,663	4,985,075,311

Expenditure Summary

The expenditures presented in this section are detailed to show total expenditures by function of State Government.

Expenditures from appropriated funds shown in this report include those for the month beginning July 1, 2007 and ending June 30, 2008.

Total expenditures for the fiscal year were \$11.487 billion compared to \$11.413 billion for the previous year, an increase of \$74 million or 0.06%. Inter-fund transfers-out have been excluded.

	Expenditures Increase Or (Decrease) (in millions)
Education	126
Highways	114
Health & Welfare	242
Other Governmental Costs	(404)
Debt Service	<u>(4)</u>
TOTAL NET INCREASE	<u><u>74</u></u>

All special revenue operating funds for state colleges and universities are included under Education. These funds include student housing, bookstore operation, and various other student activities.

Expenditures By Function

	EXPENDITURE AMOUNT	% OF AMOUNT TO FUNCTION	% OF AMOUNT TO TOTAL
<u>EDUCATION</u>			
AID TO COUNTIES ⁽¹⁾	1,408,384,490	43.01	
WVU MEDICAL SCHOOL	37,156,454	1.13	
COLLEGES & UNIVERSITIES	1,244,233,413	39.56	
SCHOOL FOR THE DEAF & BLIND	12,804,736	0.39	
ADMINISTRATION & SERVICES	78,617,917	2.40	
OTHER EDUCATIONAL	493,058,015	15.06	
TOTAL EDUCATION	3,274,255,026	100.00	28.50
<u>HIGHWAYS</u>			
CONSTRUCTION & MAINTENANCE	1,002,964,936	100.00	
TOTAL HIGHWAYS	1,002,964,936	100.00	8.73
<u>HEALTH & WELFARE</u>			
PUBLIC ASSISTANCE & ADMIN	2,654,174,880	77.26	
PENAL & CORRECTIONAL	144,733,755	4.21	
CHARITABLE & WELFARE INST.	37,917	0.00	
GENERAL HEALTH SERVICES	590,718,115	15.20	
VOCATIONAL REHABILITATION	45,813,730	1.33	
TOTAL HEALTH	3,435,478,397	100.00	29.91
<u>OTHER GOVERNMENTAL COSTS</u>			
LEGISLATIVE & JUDICIAL	126,376,801	3.36	
EXECUTIVE & FISCAL	2,031,376,675	54.09	
BUSINESS & INDUSTRIAL	206,278,724	5.49	
AGRICULTURE	42,052,649	1.12	
CONSERVATION & DEVELOPMENT	293,988,079	7.83	
PROTECTION	169,223,989	4.51	
EMPLOYMENT PROGRAMS	21,632,267	0.58	
UNCLASSIFIED SERVICES	21,019,482	0.56	
RETIREMENT BENEFITS	843,808,141	22.47	
TOTAL OTHER COSTS	3,755,756,808	100.00	32.70
<u>DEBT SERVICE</u>			
OTHER DEBT SERVICE	18,706,644	100.00	
TOTAL DEBT SERVICE	18,706,644	100.00	0.16
TOTAL EXPENDITURE FOR FY 2008	11,487,161,812		100.00

(1) Includes (\$67,262,050.00) transferred to Teacher's Retirement System

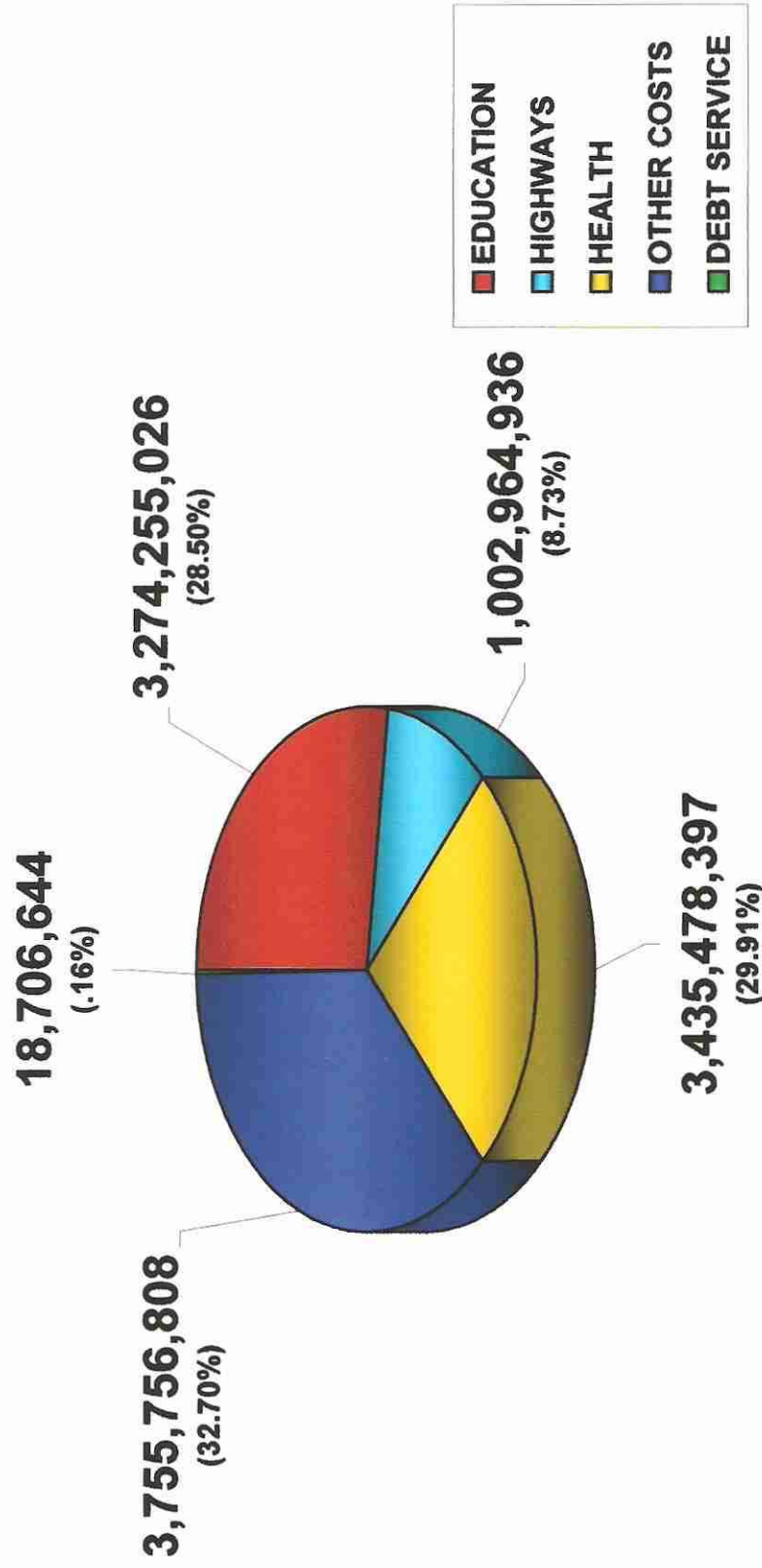
Expenditures By Fund

Recapitulation

FUNCTION GROUP	GENERAL REVENUE	HIGHWAYS	GENERAL SCHOOL	HUMAN SERVICES	SPECIAL REVENUE	TOTAL
EDUCATION ⁽¹⁾	1,845,248,228	-	-	-	1,429,006,797	3,274,255,025
HIGHWAYS	-	993,960,037	-	-	9,004,900	1,002,964,937
HEALTH & WELFARE	329,263,815	-	-	2,599,824,191	506,390,392	3,435,478,398
OTHER GOVERNMENTAL COSTS	436,893,410	27,411,144	-	-	3,291,452,254	3,755,756,808
DEBT-SERVICE	-	-	-	-	18,706,644	18,706,644
TOTAL EXPENDITURE	2,611,405,453	1,021,371,181	-	2,599,824,191	5,254,560,987	11,487,161,812

(1) Includes (\$67,262,050.00) transferred to Teacher's Retirement System

Expenditures By Function



Purchasing Card Program

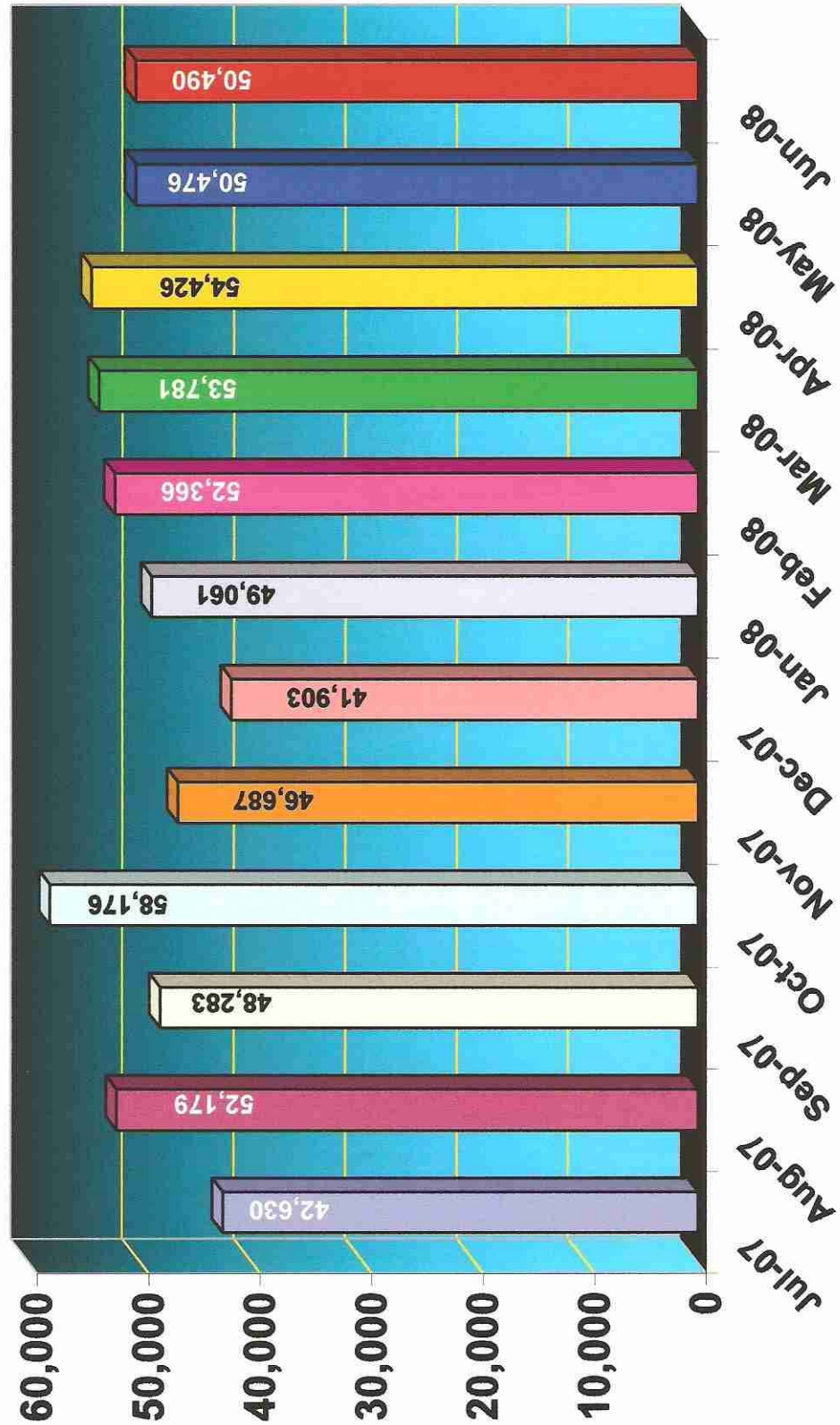
West Virginia Code, Chapter 12, Article 3, Section 10a authorized the State Purchasing Card Program.

The Auditor, in cooperation with the Secretary of the Department of Administration, may establish a state purchasing card program for the purpose of authorizing all spending units of state government to use a purchasing card as an alternative payment method when making small dollar purchases.

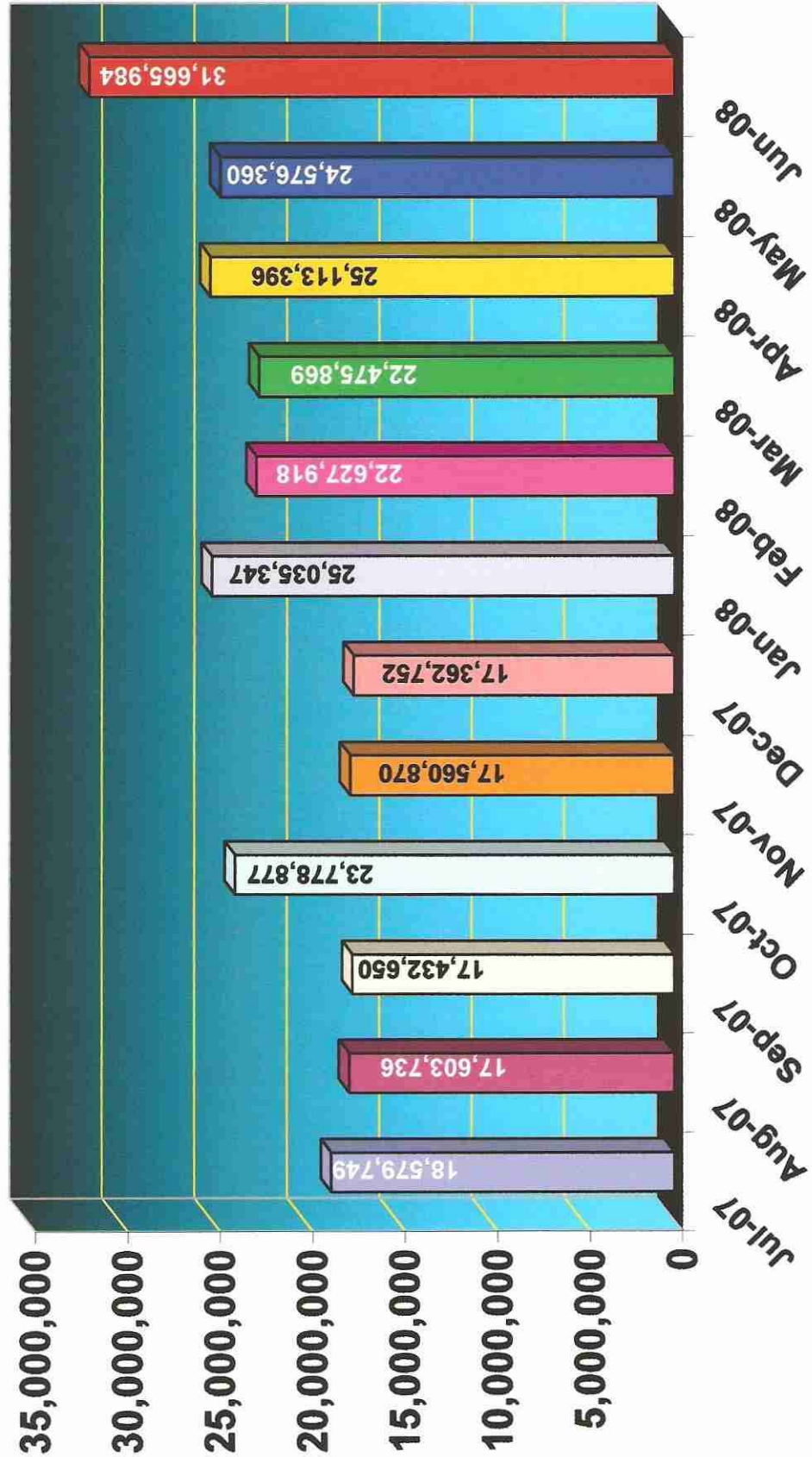
The Purchasing Card Program offers agencies an efficient method of payment when making small dollar purchases, as well as the opportunity to streamline local procedures or establish controls for the procurement and payment of goods or services. This program reduces the volume of accounts payable transactions and the associated administrative costs by eliminating vendor invoices and consolidating multiple payments into one monthly payment to the card issuer; vendors are paid directly by the card issuer within 2 – 3 business days. This payment enhancement allows the State to realize significant savings from more competitive pricing on goods and services. State agencies can request that cards be issued with varying cost centers. This helps facilitate better cost allocation, improved management reporting, and greatly simplifies the monthly reconciliation process.

During the 2008 fiscal year, the Purchasing Card Program processed approximately 600,458 transactions which accounted for \$263.8 million dollars of state level expenditures. This represents an increase over the prior fiscal year of 43,017 transactions and an increase of \$82.5 million of expenditures.

State Purchasing Card Monthly Transaction Volume July 07-June 08



State Purchasing Card Monthly Total Dollar Amount July 07-June 08



Public Utilities

Most major public utility companies operating within the State of West Virginia provide services in more than one county. The responsibility of assessing the property of those companies falls upon the Board of Public Works.

Pursuant to Chapter 11, Article 6 of the West Virginia Code, all public utility companies operating within the State must file an annual report with the Department of Tax and Revenue which in turn recommends a tentative assessment for each public utility company. Upon completion of hearings and a final assessment by the Board of Public Works, the State Auditor's Office allocates the assessed values of public utility companies to each taxing entity. These values are added to the values set by each county assessor and become part of the basis for the tax levy rates. The State Auditor's Office in turn prepares the annual tax billing statements for each public utility company.

The State Auditor's Office mailed tax billing statements in excess of 150 million dollars during fiscal year 2008. Upon receipt by the State Auditor's Office, tax collections are returned to the appropriate taxing entity. Of the tax collected, 70% was allocated to boards of education, 29% was allocated for county and municipal purposes and the remaining 1% was allocated to the Municipal Bond Commission.

Public Utilities

Distributed to:	Counties:	42,234,337
	Schools:	100,288,128
	Towns:	7,380,227
		<u>149,902,692</u>

Transferred to:	General Fund-State Share	684,713
	Municipal Bond Commission	5,057,205
		<u>5,741,918</u>

County	County and Municipal Purposes	Boards of Education	Grand Total	% of Amt. to Total
Barbour	121,186	164,406	285,592	0.20
Berkeley	539,769	2,326,179	2,865,948	2.01
Boone	668,053	1,420,281	2,088,334	1.47
Braxton	318,862	439,966	758,828	0.53
Brooke	264,222	571,340	835,562	0.59
Cabell	1,803,240	3,647,064	5,450,304	3.82
Calhoun	152,466	170,998	323,464	0.23
Clay	140,126	263,522	403,648	0.28
Doddridge	350,763	839,492	1,190,255	0.82
Fayette	1,242,967	2,454,026	3,696,993	2.59
Gilmer	431,318	650,834	1,082,152	0.76
Grant	1,569,274	2,295,922	3,865,196	2.71
Greenbrier	386,770	996,852	1,383,623	0.97
Hampshire	551,656	785,186	1,336,841	0.94
Hancock	276,136	695,545	971,680	0.68
Hardy	291,732	406,872	698,604	0.49
Harrison	3,227,755	7,568,689	10,796,444	7.58
Jackson	807,457	1,747,357	2,554,814	1.79
Jefferson	313,431	1,378,536	1,691,967	1.19
Kanawha	6,119,970	11,558,444	17,678,414	12.40
Lewis	1,084,377	2,534,573	3,618,950	2.54
Lincoln	443,957	993,209	1,437,166	1.01
Logan	639,089	1,358,018	1,997,106	1.40
Marion	840,823	2,038,966	2,879,789	2.02
Marshall	1,906,712	5,821,578	7,728,290	5.42
Mason	1,676,939	4,699,676	6,376,615	4.47

Public Utilities (Cont.)

County	County and Municipal Purposes	Boards of Education	Grand Total	% of Amt. to Total
McDowell	522,807	2,183,451	2,706,259	1.90
Mercer	1,025,803	3,037,958	4,063,761	2.85
Mineral	318,758	789,901	1,108,660	0.78
Mingo	819,053	2,477,635	3,296,688	2.31
Monongalia	1,227,163	3,746,995	4,974,158	3.49
Monroe	170,182	455,103	625,284	0.44
Morgan	214,364	610,072	824,436	0.58
Nicholas	313,719	717,601	1,031,320	0.72
Ohio	272,683	882,322	1,155,005	0.81
Pendleton	140,293	219,668	359,961	0.25
Pleasants	1,379,431	3,781,389	5,160,820	3.62
Pocahontas	227,427	348,506	575,933	0.40
Preston	985,388	1,810,148	2,795,536	1.96
Putnam	1,629,750	5,019,631	6,649,381	4.67
Raleigh	968,381	2,867,898	3,836,279	2.69
Randolph	559,123	764,411	1,323,534	0.93
Ritchie	251,826	408,637	660,463	0.46
Roane	253,883	259,775	513,658	0.36
Summers	406,636	551,660	958,295	0.67
Taylor	402,950	702,097	1,105,047	0.78
Tucker	87,475	141,270	228,745	0.16
Tyler	199,480	531,319	730,798	0.51
Upshur	262,290	563,317	825,607	0.58
Wayne	1,059,530	2,827,421	3,886,951	2.73
Webster	99,539	154,853	254,392	0.18
Wetzel	749,880	2,296,275	3,046,154	2.14
Wirt	105,699	194,298	299,997	0.21
Wood	728,838	2,094,436	2,823,274	1.98
Wyoming	682,938	2,022,550	2,705,487	1.90
TOTAL	42,234,337	100,288,127	142,522,465	100.00

Top 200 Vendors

This list is a compilation of companies which provided goods or services to the State of West Virginia during fiscal year 2008. It is presented by the West Virginia State Auditor's Office for informational purposes only. Certain companies which provide health care services for Medicaid coverage have been excluded.

	COMPANY	CITY/STATE	TOTAL
1	WV PAVING INC	ATLANTA GA	\$80,436,551
2	KOKOKSING CONSTRUCTION CO INC	COLUMBUS OH	\$43,213,866
3	J F ALLEN CO	BUCKHANNON WV	\$36,742,812
4	AHERN & ASSOC INC	SOUTH CHARLESTON WV	\$33,206,702
5	ORDERS CONSTRUCTION CO INC	ST. ALBANS WV	\$28,180,345
6	UNISYS CORP	CHICAGO IL	\$27,857,639
7	BRAYMAN CONSTRUCTION CORP	SAXONBURG PA	\$27,258,926
8	GUTTMAN OIL CO	ELKINS WV	\$27,173,477
9	MOSITES CONSTRUCTION CO	PITTSBURGH PA	\$23,549,706
10	WALSH CONSTRUCTION CO	CHICAGO IL	\$21,059,047
11	ALLEGHENY POWER	GREENSBURG PA	\$20,438,838
12	PRIMECARE MEDICAL OF WV INC	HARRISBURG PA	\$17,285,005
13	GROUND BREAKERS INC	CLARKSBURG WV	\$16,897,648
14	VECELLIO & GROGAN INC	BECKLEY WV	\$16,818,638
15	KANAWHA STONE CO INC	NITRO WV	\$16,527,580
16	NICEWONDER CONTRACTING INC	CHARLOTTE NC	\$16,250,265
17	VERIZON	BALTIMORE MD	\$15,941,952
18	DIAGEO NORTH AMERICA INC	PITTSBURGH PA	\$15,833,469
19	CORRECTIONAL MEDICAL SERVICES	ST. LOUIS MO	\$15,810,995
20	CARL KELLY PAVING INC	WILLIAMSTOWN WV	\$15,773,333
21	MOUNTAINEER GRADING CO	ELKVIEW WV	\$15,432,723
22	MOUNTAINEER CONTRACTORS INC	KINGWOOD WV	\$14,823,836
23	BILCO CONSTRUCTION CO INC	SOUTH CHARLESTON WV	\$13,608,460
24	MARCH WESTIN CO INC	MORGANTOWN WV	\$13,378,720
25	TEDCO CONSTRUCTION GROUP	CARNEGIE PA	\$12,969,071
26	VELOTTA CO	SHARON CENTER OH	\$12,317,792
27	CHARLES RYAN ASSOCIATES INC	COLUMBUS OH	\$12,138,893
28	ELMO GREER & SONS LLC	LONDON KY	\$12,014,248
29	AEP	CANTON OH	\$10,828,804
30	DELOITTE CONSULTING LP	PHILADELPHIA PA	\$10,489,797
31	PITNEY BOWES	LOUISVILLE KY	\$10,323,936
32	POMEROY IT SOLUTIONS SALES CO INC	CINCINNATI OH	\$9,485,305
33	APPALACHIAN POWER	CANTON OH	\$9,170,895
34	TRUMBULL CORP	PITTSBURGH PA	\$8,999,701
35	FUTURE BRANDS LLC	DEERFIELD IL	\$8,515,015
36	MORGANTOWN ENERGY ASSOCIATES	MORGANTOWN WV	\$8,277,263
37	SCIENTIFIC GAMES INTL INC	ALPHARETTA GA	\$8,067,999
38	ARAMARK	ATLANTA GA	\$7,741,119
39	IBM CORP	CHARLESTON WV	\$7,477,349
40	HEETER CONSTRUCTION INC	SPENCER WV	\$7,226,077
41	STEPHENS AUTO CENTER	DANVILLE WV	\$7,200,680
42	AUTOMOTIVE RENTALS INC	PHILADELPHIA PA	\$7,183,532
43	DELL MARKETING LP	PITTSBURGH PA	\$7,183,065
44	POMEROY	CHARLESTON WV	\$6,660,215

Top 200 Vendors

	COMPANY	CITY/STATE	TOTAL
45	C L WILSON CONSTRUCTION CO	BARBOURSVILLE WV	\$6,535,934
46	BROWN FORMAN CORP	LOUISVILLE KY	\$6,219,443
47	CITY WINDOW CO INC	CLARKSBURG WV	\$6,156,185
48	WISEMAN CONSTRUCTION CO INC	CHARLESTON WV	\$6,129,427
49	MEC CONSTRUCTION INC	BRIDGEPORT WV	\$5,842,563
50	SODEXHO INC & AFFILIATES	HUNTINGTON WV	\$5,840,355
51	MOUNTAINEER GAS	CHARLESTON WV	\$5,755,085
52	OHIO WV EXCAVATING CO	POWHATAN POINT OH	\$5,747,409
53	MICHAEL BAKER JR INC	PITTSBURGH PA	\$5,409,907
54	MASSARO CO	PITTSBURGH PA	\$5,261,194
55	MANHEIM CORP	PITTSBURGH PA	\$5,179,686
56	SMH CONSTRUCTION CO	BECKLEY WV	\$5,056,808
57	CALLAS CONTRACTORS INC	HAGERSTOWN MD	\$5,007,999
58	PARAMOUNT BUILDERS LLC	ST. ALBANS WV	\$4,979,482
59	FAST ENTERPRISES LLC	GREENWOOD VILLAGE CO	\$4,899,200
60	CAPITOL BUSINESS INTERIORS	CHARLESTON WV	\$4,731,529
61	J D & E INC	WHEELING WV	\$4,696,246
62	BACARDI IMPORTS INC	CHARLOTTE NC	\$4,610,595
63	BAYLISS & RAMEY INC	DUNBAR WV	\$4,400,437
64	MEADOWS STONE & PAVING INC	GASSAWAY WV	\$4,281,260
65	BB & T	CHARLESTON WV	\$4,246,398
66	NATL BUS SALES & LEASING INC	MARIETTA GA	\$3,855,881
67	BBR DRILLING CO	BELMONT OH	\$3,853,223
68	KELLY MEDICAL CORP	CINCINNATI OH	\$3,802,504
69	POLICY STUDIES INC	ENGLEWOOD CO	\$3,779,112
70	SOFTWARE HOUSE INTL	PHILADELPHIA PA	\$3,770,448
71	EBSCO SUBSCRIPTION SERVICES	BIRMINGHAM AL	\$3,628,207
72	COWGIRL UP INC	SIMPSON WV	\$3,574,516
73	ARNOLD AGENCY	CHARLESTON WV	\$3,501,946
74	SAVAGE CONSTRUCTION CO INC	WHEELING WV	\$3,499,310
75	PERNOD RICARD USA LLC	PURCHASE NY	\$3,483,348
76	J P MORGAN ELECTRONIC FINANCIAL SVS INC	CHICAGO IL	\$3,373,699
77	INTERSTATE ROAD MANAGEMENT CORP	HAZELTON PA	\$3,319,184
78	LENOVO US INC	PITTSBURGH PA	\$3,313,743
79	HERITAGE EQUIPMENT INC	BECKLEY WV	\$3,285,690
80	CONSTELLATION SPIRITS INC	CHICAGO IL	\$3,257,766
81	ROADSAFE TRAFFIC LP	NITRO WV	\$3,065,086
82	G & G BUILDERS INC	SCOTT DEPOT WV	\$3,060,918
83	HI-WAY PAVING INC	HILLIARD OH	\$2,975,379
84	SIDNEY FRANK IMPORTING	NEW ROCHELLE NY	\$2,920,854
85	JAMES RUMSEY TECHNICAL INSTITUTE	MARTINSBURG WV	\$2,844,891
86	DODD GENERAL CONTRACTORS CORP	BRIDGEPORT WV	\$2,843,497
87	GREEN ACRES CONTRACTING CO	SCOTTSDALE PA	\$2,843,110
88	IBM CORP	CHARLESTON WV	\$2,708,092
89	LOMBARDI DEVELOPMENT CO INC	FOLLANSBEE WV	\$2,702,547
90	ORACLE CORP	CHICAGO IL	\$2,699,407
91	JOHNSON CONTROLS INC	BENWOD WV	\$2,689,301
92	ACS GOVERNMENT SYSTEMS INC	DALLAS TX	\$2,572,772
93	ARA MARK DINING INC	ATLANTA GA	\$2,555,904
94	HESS CORP	CHARLOTTE NC	\$2,516,146
95	CDI CORP	ATLANTA GA	\$2,504,388
96	CECIL I WALKER MACHINERY CO	CHARLESTON WV	\$2,455,185

Top 200 Vendors

	COMPANY	CITY/STATE	TOTAL
97	MEDSPHERE SYSTEMS CORP	CARLSBAD CA	\$2,393,245
98	ALADDIN FOOD MANAGEMENT SERVICES LLC	WHEELING WV	\$2,388,437
99	TRI STATE PETROLEUM CORP	WHEELING WV	\$2,378,415
100	SUNTRUST EQUIPMENT FINANCE & LEASING CORP	BALTIMORE MD	\$2,357,841
101	J C BOSLEY CONSTRUCTION INC	MINERAL WELLS WV	\$2,339,347
102	MS CONSULTANTS INC	COLUMBUS OH	\$2,258,245
103	WV AM WATER CO	CHARLOTTE NC	\$2,255,644
104	WALTERS CONSTRUCTION INC	WHEELING WV	\$2,239,213
105	KLUG BROS INC	MOUNDSVILLE WV	\$2,236,187
106	TRC ENGINEERS INC	CHARLESTON WV	\$2,213,867
107	HEALTH MANAGEMENT SYSTEMS INC	NEW YORK NY	\$2,179,766
108	LASH EXCAVATING & PAVING	COLERAIN OH	\$2,149,884
109	GREER INDUSTRIES INC	PITTSBURGH PA	\$2,107,413
110	PALINET	PHILADELPHIA PA	\$2,097,768
111	JEFFERSON ASPHALT PRODUCTS CO	CHARLES TOWN WV	\$2,085,938
112	POERIO INC	PITTSBURGH PA	\$2,064,404
113	AM MINING CLAIMS SERVICE INC	BIRMINGHAM AL	\$2,059,736
114	OGLESBY CONSTRUCTION INC	NORWALK OH	\$2,056,961
115	CAMDEN MATERIALS LLC	DUNBAR WV	\$2,041,420
116	HNTB CORP	KANSAS CITY MO	\$2,015,275
117	DELTA AIR LINES INC	ATLANTA GA	\$1,990,203
118	US POSTMASTER	CHARLESTON WV	\$1,983,894
119	GAI CONSULTANTS INC	HOMESTEAD PA	\$1,976,068
120	AUTOMATED HEALTH SYSTEMS INC	PITTSBURGH PA	\$1,860,976
121	SPRINT	KANSAS CITY MO	\$1,847,144
122	CARL BELT INC	CUMBERLAND MD	\$1,741,546
123	LONE PINE CONSTRUCTION INC	BENTLEYVILLE PA	\$1,649,507
124	AERO MARK INC	STREETSBURG OH	\$1,631,628
125	WV TRACTOR CO	CHARLESTON WV	\$1,617,046
126	MONTEBELLO BRANDS INC	BALTIMORE MD	\$1,613,808
127	GREEN MOUNTAIN CO	CHARLESTON WV	\$1,610,601
128	PALMER ENGINEERING CO	MCONNELSBURG PA	\$1,552,299
129	GREENHORNE & OMARA INC	GREENBELT MD	\$1,536,099
130	LAURITA EXCAVATING INC	MORGANTOWN WV	\$1,497,413
131	CSX TRANSPORTATION	ATLANTA GA	\$1,496,825
132	PNGI CHARLES TOWN GAMING LLC	CHARLES TOWN WV	\$1,488,770
133	SUNGARD SCT INC	CHICAGO IL	\$1,471,293
134	AGILYSYS INC	CHICAGO IL	\$1,441,912
135	MCGRAW HILL INC	CAROL STREAM IL	\$1,441,897
136	FENWICK TECHNOLOGIES INC	CHARLESTON WV	\$1,435,972
137	COLLINS BUILDING & CONTRACTING INC	FLATWOODS WV	\$1,413,670
138	MCCOY CONSTRUCTION CO	SALT ROCK WV	\$1,399,372
139	COUNTRY CLUB CHRYSLER PLY DODGE INC	CLARKSBURG WV	\$1,393,097
140	SPECIALTY GROUPS INC	BRIDGEPORT WV	\$1,379,674
141	MIDDLETOWN TRACTOR SALES	FAIRMONT WV	\$1,373,004
142	ALAN STONE CO INC	WILLIAMSTOWN WV	\$1,353,290
143	MOET HENNESSY USA INC	NEW YORK NY	\$1,351,990
144	CONTEMPORARY GALLERIES	CHARLESTON WV	\$1,348,950
145	HEAVEN HILL DISTILLERIES INC	LOUISVILLE KY	\$1,340,787
146	DOBIL LABORATORIES INC	PITTSBURGH PA	\$1,332,817
147	HDR ENGINEERING INC	OMAHA NE	\$1,320,486

Top 200 Vendors

	COMPANY	CITY/STATE	TOTAL
148	ELECTRONIC SPECIALTY CO	DUNBAR WV	\$1,312,811
149	OVAL CONSTRUCTION MANAGEMENT LLC	CHARLESTON WV	\$1,309,189
150	SPRINT	KANSAS CITY MO	\$1,302,398
151	VERIZON NETWORK INTEGRATION CORP	CHARLESTON WV	\$1,298,091
152	NATL ENGINEERING & CONTRACTING CO	CANONSBURG PA	\$1,296,163
153	HARRIS STRATEX NETWORKS OPERATING CORP	ATLANTA GA	\$1,279,757
154	KIMLEY HORN & ASSOCIATES INC	ATLANTA GA	\$1,277,491
155	MCKINNEY PROPERTIES OF WV INC	PITTSBURGH PA	\$1,269,065
156	3M	PHILADELPHIA PA	\$1,247,270
157	C J MAHAN CONSTRUCTION CO LLC	GROVE CITY OH	\$1,238,770
158	DAVIS H ELLIOT CO INC	LEXINGTON KY	\$1,223,840
159	NEW ENTERPRISE STONE & LIME CO	NEW ENTERPRISE PA	\$1,223,088
160	AVI FOODSYSTEMS INC	WARREN OH	\$1,200,320
161	MOTOROLA C & E	ATLANTA GA	\$1,190,574
162	BIZZACK INC	LEXINGTON KY	\$1,189,268
163	FRONTIER	ROCHESTER NY	\$1,182,712
164	ERNST & YOUNG	PITTSBURGH PA	\$1,174,597
165	CAPITAL WHOLESALE DRUG CO	COLUMBUS OH	\$1,173,878
166	CARPENTER RECLAMATION INC	CHARLESTON WV	\$1,172,110
167	FIBERNET LLC	CHARLESTON WV	\$1,166,952
168	PENN LINE SERVICE INC	SCOTTDALE PA	\$1,145,470
169	BELT PAVING INC	CUMBERLAND MD	\$1,106,049
170	ROCHE LABORATORIES INC	NUTLEY NJ	\$1,097,777
171	VERIZON CABS	BALTIMORE MD	\$1,097,571
172	WAYNE CONCRETE CO INC	BARBOURSVILLE WV	\$1,084,549
173	E L ROBINSON ENGINEERING CO	CHARLESTON WV	\$1,082,260
174	LEWIN GROUP INC	PHILADELPHIA PA	\$1,070,422
175	BARNES EXC INC	SISSONVILLE WV	\$1,065,204
176	B K MINING & CONSTRUCTION LLC	BELMONT OH	\$1,055,584
177	WENDLINGS FOOD SVS AF WENDLING INC	BUCHANNON WV	\$1,053,951
178	N F MANSUETTO & SONS INC	MARTINS FERRY OH	\$1,039,650
179	BEAVER COAL CO LTD	BECKLEY WV	\$1,026,000
180	MOUNTAIN CAP OF WV INC	BUCHANNON WV	\$1,024,812
181	SHENANDOAH VALLEY MEDICAL SYS INC	MARTINSBURG WV	\$1,024,679
182	KALKREUTH ROOFING & SHEET METAL INC	WHEELING WV	\$1,016,827
183	QUICK DELIVERY SERVICE INC	NITRO WV	\$1,014,501
184	MANGANAS ENTERPRISES INC	CANONSBURG PA	\$1,011,702
185	VIISAGE TECHNOLOGY INC	CHICAGO IL	\$1,001,558
186	DANHILL CONSTRUCTION CO	GAULEY BRIDGE WV	\$1,001,431
187	W Q WATERS CO	CHARLESTON WV	\$986,956
188	RICOH AMERICAS CORP	ATLANTA GA	\$986,000
189	SAAC LLC	CHARLESTON WV	\$967,287
190	WINANS SANITARY SUPPLY CO INC	PARKERSBURG WV	\$966,969
191	BLACKTOP INDUSTRIES & EQUIP	KENOVA WV	\$966,919
192	AM CAMPUS DEVELOPER LLC	AUSTIN TX	\$943,177
193	SWOPE CONSTRUCTION CO	BLUEFIELD WV	\$932,496
194	CHASE EQUIPMENT LEASING INC	COLUMBUS OH	\$932,017
195	WHITE ROCK DISTILLERIES INC	LEWISTON ME	\$925,281
196	MONONGALIA CO URBAN MASS TRANS AUTH	MORGANTOWN WV	\$921,414
197	DOI USGS	CHARLOTTE NC	\$919,569
198	MODJESKI & MASTERS	HARRISBURG PA	\$918,606
199	BBL CARLTON LLC	WELLSBURG WV	\$916,879
200	US FOODSERVICE	PITTSBURGH PA	\$915,913